

OFFICIAL GAZETTE



GOVERNMENT OF GOA

Note: There are two Extraordinary issues to the Official Gazette, Series I No. 34 dated 23-11-2006 as follows:

- (1) *Extraordinary dated 23-11-2006 from pages 861 to 872 regarding Notifications from Department of Personnel.*
- (2) *Extraordinary (No. 2) dated 28-11-2006 from pages 873 to 874 regarding Addendum from Department of Public Health.*

GOVERNMENT OF GOA

Department of Education, Art and Culture

Order

DAC/Adm.Dec.Appt.Aut/06/1175

Sanction of the Government is hereby conveyed to separate common cadre of ministerial post in Directorate of Education and Directorate of Art and Culture and to declare the Director of Art and Culture as appointing and cadre controlling authority in respect of ministerial and non-ministerial post for Directorate of Art and Culture.

Consequent upon the bifurcation of common cadre of Directorate of Education and Directorate of Art and Culture following existing posts of common cadre, will remain with Directorate of Art and Culture.

| | |
|----------------------|----------|
| Upper Division Clerk | 02 posts |
| Lower Division Clerk | 02 posts |
| Stenographer | 01 post |
| Driver | 02 posts |
| Peon | 02 posts |

By virtue of the same, the present arrangement of the posts being filled and controlled by the Directorate of Education in respect of the aforesaid posts is discontinued and one post of peon and one post of driver which were created under the Budget Head of Directorate of Education under Demand No. 34, 2202 – General Education,

80 – General, 001 – Direction and Administration 01 – Directorate of Education (NP), 01 – Salaries stands transferred under the Budget Demand No. 43 Head 2205:– Art and Culture, 00, 001 – Direction and Administration, 01 – Direction (N-Plan), 01 – Salaries and 02 – Direction (Plan), 01 – Salaries.

By order and in the name of Governor of Goa.

Prasad Lolayekar, Director of Art and Culture & ex officio Joint Secretary.

Panaji, November, 2006.

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Department of Finance

Revenue and Control Division

Notification

4/5/2005-Fin(R&C)(38)

In exercise of the powers conferred by section 83 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules, so as to further amend the Goa Value Added Tax Rules, 2005, as follows, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Value Added Tax (Fourth Amendment) Rules, 2006.

2. *Amendment of rule 6.*— In rule 6 of the Goa Value Added Tax Rules, 2005 (hereinafter referred to as the “principal Rules”), – (i) in sub-rule (1), after the words “financial year”, wherever they occur, the expression “or from the date of commencement of validity of registration certificate, as the case may be” shall be inserted;

(ii) in sub-rule (2),— (a) in clause (vi), for the expression “entry (2)”, the expression “entries (3), (4) and (6)” shall be substituted;

(b) for clause (vii), the following clause shall be substituted, namely:—

“(vii) is a non-resident dealer; and”;

(c) after clause (vii), the following clause shall be inserted, namely:—

“(viii) exceeds the limit of turnover, specified in column 3 of Schedule ‘E’ to the Act at any time during the year.”;

(iii) in sub-rule (6), for the expression “quarterly in Form VAT-V in the appropriate Government treasury, within 30 days from the end of the quarter to which the payment relates”, the expression “every month in Form VAT-V in the appropriate Government treasury, within 25 days from the expiry of each month to which the payment relates” shall be substituted;

(iv) in sub-rule (7), for the words “a copy of challan”, the words “copies of challans” shall be substituted.

3. *Amendment of rule 7.*— In rule 7 of the principal Rules,— (i) in sub-rule (2), for the expression “Where a registered dealer makes sales of taxable and exempt goods”, the expression “Where a registered dealer manufactures any goods, the sales of which are taxable and exempt” shall be substituted;

(ii) for the existing sub-rule (3), the following sub-rule shall be substituted, namely:—

“3. (i) No input tax credit shall be available to the purchasing registered dealer in respect of purchases made by him on the strength of sale bill or cash memorandum.

(ii) No input tax credit shall be available to the purchasing registered dealer in respect of purchases made from outside the State.

(iii) No input tax credit shall be available to the registered dealer in respect of exempt sales.”.

4. *Insertion of new rule 9A.*— After rule 9 of the principal Rules, the following rule shall be inserted, namely:—

“9A. *Refund of input tax credit exceeding tax liability.*— (1) When there is any unadjusted input tax credit exceeding tax liability whereby a dealer is entitled for refund of tax, the Appropriate Assessing Authority shall proceed to refund such amount to the person concerned by issue of refund voucher in Form VAT-XII and by crediting the amount to the bank account declared by the dealer in the manner specified in rule 30, within three months from the date of filing of the last quarterly return of the respective financial year or from the date of filing of an application claiming such refund by the dealer, whichever is later.

(2) Interest due, if any, on refunds shall be paid as provided in sub-section (2) of section 33 of the Act, alongwith the principal amount, in the manner as provided in rule 30.”

5. *Amendment of rule 14.*— In rule 14 of the principal Rules, for sub-rule (5), the following sub-rule shall be substituted, namely:—

“(5) (i) The employer effecting deduction of tax at source as required under sub-section (1) of section 28 of the Act, shall apply for registration to the Appropriate Assessing Authority in the prescribed Form VAT-XXIV hereto within 30 days from the date when the first payment is made to the contractor against execution of any works contract. No registration/renewal fee shall be payable on such application.

(ii) If the application for registration is filed after expiry of the time specified hereinabove, the employer shall first deposit the amount of tax deducted at source and due in respect of the period upto the date of filing of the application, in the Government treasury and apply for condonation of delay. The Appropriate Assessing Authority may, for good and sufficient reasons to be recorded in writing, condone the delay and grant the certificate of registration”.

6. *Amendment of rule 21.*— In rule 21 of the principal Rules, after sub-rule (5), the following sub-rule shall be inserted, namely:—

“(5A) – (i) The dealer to whom the registration certificate is issued under sub-section (3) of section 18, on his becoming liable to pay tax under any other provisions of the Act, shall submit his certificate of

registration to the Appropriate Assessing Authority for amendment accompanied with receipted copy of the challan in proof of payment of prescribed registration fees.

(ii) The Appropriate Assessing Authority, on being satisfied about the correctness of the fact, shall amend the certificate of registration accordingly and on effecting such amendment, the said certificate shall be deemed to have been issued in accordance with the provisions of sub-section (5) of section 18 of the Act.”.

7. *Amendment of rule 38.*— In rule 38 of the principal Rules,— (i) in sub-rule (2), for the word “rectifies”, the words and figure “reviews/rectifies” shall be substituted:

(ii) after sub-rule (2), the following sub-rules shall be inserted, namely:—

“(3) The provisions of rules 32 and 33 shall apply mutatis mutandis to every application for revision;

Provided that the provisions of clause (a) of sub-rule (1) of rule 33 shall not apply to an application for revision of any order other than an order of assessment or re-assessment made under section 29 or section 31 and the appellate order made under section 35 of the Act, as the case may be.

(4) No application for review of an order shall be entertained, unless it is presented within 30 days from the date of such order and no application for revision of an order shall be entertained unless it is presented within 60 days from the date of such order;

Provided that an application for review or revision may, after the period so specified but not beyond 120 days from the date of order which is sought to be revised or reviewed, be entertained if the applicant satisfies the authority to which such application is made that he had sufficient cause for not presenting the application within such period.

Explanation: In computing the period of limitation specified in this sub-rule for presenting application for review or revision of an order, the time requisite for obtaining a copy of the order sought to be revised or reviewed shall be excluded.”.

8. *Amendment of rule 52.*— In sub-rule (1) of rule 52 of the principal Rules, clauses (viii) and (ix) shall be omitted.

9. Amendment of Forms.— In the principal Rules, — (i) for the existing Form VAT-XIV, the following Form shall be substituted, namely:—

“Form VAT-XIV

[See rule 6(3)]

Certificate of Composition of tax under section 7 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005).

1. TIN

[illegible]

Registration No.:

2. Ward

3. Name & Style of business:

4. Address of the principal place of business:

5. Nature of business:

6. Period of validity of Certificate of Composition of tax:

| | | | | | | | | | |
|------|--|--|--|--|--|--|--|--|--|
| from | | | | | | | | | |
|------|--|--|--|--|--|--|--|--|--|

to

[illegible]

Certified that the dealer has been granted permission for compounding of tax under section 7 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005).

The dealer shall furnish quarterly return in Form VAT – IV alongwith the receipt of the payment of Composition Tax.

The application for renewal of the certificate should be made within 30 days from the date of its expiry.

Place:

Date:

(Seal of Assessing Authority)

.....
Assessing Authority..... Ward

Note: Dealer who defaults in filing the returns within the prescribed time shall be disqualified for the composition of tax for the next two consecutive years.

| RENEWAL | | |
|-----------------|------------------------|--|
| Date of renewal | Year for which renewed | Signature of Appropriate Assessing Authority |
| | | |
| | | |
| | | |

(ii) for the existing Form VAT-XXI, the following Form shall be substituted, namely:—

"Form VAT-XXI

[See rule 56 of the Goa Value Added Tax Rules, 2005]

APPLICATION FOR ENROLLMENT AS A COMMERCIAL TAX PRACTITIONER

To,

The Commissioner of Commercial Taxes,
Panaji.

I, (address of the office/residence)
hereby apply for enrolment of my name in the list of Commercial Tax Practitioner under Rule 56 of the Goa Value Added Tax Rules, 2005.

I, declare that I am qualified to attend before any Commercial Taxes Authorities under section 82 of the Goa Value Added Tax Act, 2005 (Act 9 of 2005), in accordance with Rule 56 of the said Rules, in that—

(1) I am retired Officer of the Commercial Taxes Department of State and while in service I had worked as which is a post not lower in rank than that of Commercial Tax Inspector and that I have retired from service on superannuation/voluntary retirement before one year.

(2) I state that I posses the qualification mentioned in Rule 56 of the Goa Value Added Tax, Rules, 2005. Certified copies of certificates/degree/diploma, etc. alongwith originals and 2 copies of my latest photographs are enclosed herewith.

The above statements are true to the best of my knowledge and belief.

The original documents sent herewith be returned to me after verification.

Place:

Date:

.....
Signature of the applicant

Encl: As above.

ACKNOWLEDGMENT

Received an application in Form VAT – XXI from alongwith enclosures stated below for enrolment under Rule 56 of the Goa Value Added Tax Rules, 2005.

Enclosures received:

- (1)
- (2)
- (3)

N. B.: Originals will be returned after verification.

Place:

Date:

Serial No.

Receiving Officer

(iii) for the existing Form VAT – XXII, the following Form shall be substituted, namely:—
“

GOVERNMENT OF GOA
COMMERCIAL TAXES DEPARTMENT
PANAJI-GOA
Form VAT - XXII

[See rule 56(6) of the Goa Value Added Tax Rules, 2005]

CERTIFICATE OF ENROLLMENT

This is to certify that within signed



*Shri/Smt./..... having his/her office/residence at
has been enrolled under No..... as a Commercial Tax Practitioner under section 82 of the Goa Value
Added Tax Act, 2005 (Act 9 of 2005) read with rule 56 of the Rules framed thereunder.*

Space for
photograph

()

Commissioner of Commercial Taxes

N. B.: (1) This certificate needs to be produced before the Commercial Taxes Authorities on demand.

(2) The practitioner shall quote his enrolment No. in the authority letter to be produced to Commercial Taxes Authorities.

”.

By order and in the name of the Governor of Goa.

Vasanti H. Parvatkar, Under Secretary, Finance (Budget-I.).

Porvorim, 14th November, 2006.

Department of Information Technology

Order

12(1)/DOIT/Recruitment/2006/914

Sanction of the Government is hereby conveyed for the creation of the following additional posts in the Department of Information Technology.

| Sr. No. | Designation of the post | No. of posts | Pay scale |
|---------|---------------------------------------|--------------|--------------------|
| 1. | Manager (Technical) | 3 | Rs. 8000-275-13500 |
| 2. | Network/Database/System Administrator | 2 | Rs. 8000-275-13500 |
| 3. | Software Engineer | 10 | Rs. 6500-200-10500 |
| 4. | Assistant Accounts Officer | 2 | Rs. 5500-175-9000 |
| 5. | Network Engineer | 13 | Rs. 4500-125-7000 |

The expenditure on the salaries and other allowances is debited to Demand No. 82, Major Head 2852 — Industries, 07 — Telecommunication & Electronic Industries, 001 — Direction and Administration, 01 — Direction (Plan).

The creation of the above posts has been approved by the ARD vide U. O. No. 82141 dated 1st November, 2006.

This issues with the approval and concurrence of Finance Department vide U.O. No. FS 7857 dated 23rd October, 2006.

By order and in the name of the Governor of Goa.

M. N. Rao, Director & ex officio Joint Secretary.

Panaji, 8th November, 2006.

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Department of Personnel

Order

22/5/2006-PER

Read: Order No. 14016/27/2006-UTS.I dated 10-10-2006 from Deputy Secretary to the Government of India, Ministry of Home Affairs, New Delhi.

Sanction of the Government is hereby accorded to upgrade one post of Deputy Inspector General of Police under the Government of Goa in the pay scale of Rs. 16400-450-20000, to the grade of Inspector General of Police in the pay scale of Rs. 18400-500-22400 for a period of six (6) months with effect from 10-10-2006.

This issues with the concurrence of the Administrative Reforms Department vide their U. O. Note No. 2/47/88-ARD/Pt. II dated 8-11-2006 and Finance Department vide their U. O. No. Fin/R&C/2994 dated 14-11-2006.

By order and in the name of the Governor of Goa.

Shivaji B. Dessai, Under Secretary (Personnel-II).

Porvorim, 20th November, 2006.

Notification

1/6/2006-PER

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Goa hereby makes the following rules to regulate the recruitment to the Group 'C', Non-Ministerial, Non-Gazetted post, in the Office of the Chief Electrical Officer, Government of Goa, namely:—

1. Short title, application and commencement.—

(1) These rules may be called the Government of Goa, Office of the Chief Electoral Officer, Group 'C', Non-Ministerial, Non-Gazetted post, Recruitment Rules, 2006.

(2) They shall apply to the post specified in column (1) of the Schedule to these rules (hereinafter called as the "said Schedule").

(3) They shall come into force from the date of their publication in the Official Gazette.

2. Number, classification and scale of pay.— The number of posts, classification of the said post and the scale of pay attached thereto shall be as specified in columns (2) to (4) of the said Schedule:

Provided that the Government may vary the number of posts as specified in column (2) of the said Schedule from time to time subject to exigencies of work.

3. Method of recruitment, age limit and other qualifications.— The method of recruitment to the said post, age limit, qualifications and other matters connected therewith shall be as specified in columns (5) to (13) of the said Schedule.

4. Disqualification.— No person who has entered into or contracted a marriage with a person having a spouse living or who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the service:

Provided that the Government may, if satisfied that such marriage is permissible under the Personal Law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5. Power to relax.— Where the Government is of the opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing relax any of the provisions of these rules with respect to any class or category of persons.

6. Saving.— Nothing in these rules shall affect reservations, relaxation of age limit and other concessions required to be provided for Scheduled Castes and other special categories of persons in accordance with the orders issued by the Government from time to time in that regard.

By order and in the name of the Governor of Goa.

Yetindra M. Maralkar, Joint Secretary (Personnel).

Porvorim, 16th November, 2006.

SCHEDULE

| Name/ /designa- tion of post | Number of posts | Classifica- tion | Scale of pay | Whether selection post or non- -selec- tion post | Age limit for direct recruits | Whether the benefit of added years of service is admissible under Rule 30 of CCS (Pension) Rules, 1972 | Educational and other qualifica- tions required for direct recruits | Whether age & educational qualifications prescribed for the direct recruits will apply in the case of promotees | Period of proba- tion, if any | Method of recruit- ment, whether by direct recruitment or by promotion or by deputation/ /transfer/contract and percentage of the vacancies to be filled by various methods | In case of recruitment by promotion/ /deputation/ /transfer, grades from which promotion/ /deputation/ /transfer is to be made | If a D.S.C./ /D.P.C. exists, what is its composition | Circumsta- nces in which the Goa Public Service Commis- sion is to be consulted in making recruitment |
|---------------------------------------|---|--|---------------------------------|--|---|---|---|--|--|--|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | (6) (a) | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Data Entry Operator. | One (2006). Subject to variation depen- dent on workload. | Group 'C', Non- Ministe- rial Non- -Gaze- tted. | Rs. 4000- -100- -6000. | N. A. | Not exceed- ing 40 years (Relaxable for Govern- ment servants upto 5 years in accor- dance with the instruc- tions or orders issued by the Govern- ment). | No. <i>Essential:</i> (1) Bachelors Degree from a recognized University (2) Six months Diploma in Computer Applications/Management from a recognised institute. (3) Knowledge of Konkani. <i>Desirable:</i> (1) Experience in Database Management System. (2) Knowledge of Marathi. | | N.A. | Two year. | By direct recruitment. | N. A. | Group 'C', Departmental Selection Committee/ /Departmental Promotion Committee. | N. A. |

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